



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HILLSBORO MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 447
HILLSBORO, WI 54634

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANE ALEXANDER of
(Person responsible for accounts)

CITY OF HILLSBORO MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/02/2001
(Signature of person responsible for accounts)	(Date)

CITY CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HILLSBORO MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 447

HILLSBORO, WI 54634

When was utility organized? 1/1/1997**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANE ALEXANDER**Title:** CITY CLERK**Office Address:**

P.O. BOX 447

HILLSBORO, WI 54634

Telephone: (608) 489 - 2521**Fax Number:** (608) 489 - 3905**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E VIG**Title:** PARTNER IN CHARGE**Office Address:** VIG & ASSOCIATES LLC

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E VIG**Title:** PARTNER IN CHARGE**Office Address:** VIG & ASSOCIATES LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MIKE LANGE**Title:** UTILITY SUPERINTENDENT**Office Address:**
P.O. BOX 447
HILLSBORO, WI 54634**Telephone:** (608) 489 - 2521**Fax Number:** (608) 489 - 3905**E-mail Address:**

Name of utility commission/committee: COMMON COUNCIL

Names of members of utility commission/committee:RAYMOND DYAR
DONALD EHLER, REV.
JERI LOU HELGERSON
GREGORY KUBARSKI
DARROW NOVY
MARY JO ONSAGER
ALAN PICHA, MAYOR
MELISSA PICHA
JOHN WILLEY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	191,940	184,273	1
Operating Expenses:			
Operation and Maintenance Expense (401)	127,993	108,335	2
Depreciation Expense (403)	31,116	26,520	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,402	28,289	5
Total Operating Expenses	189,511	163,144	
Net Operating Income	2,429	21,129	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,429	21,129	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,547	11,855	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,547	11,855	
Total Income	9,976	32,984	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	9,976	32,984	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	40,499	38,480	13
Amortization of Debt Discount and Expense (428)	3,186	3,186	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	900	1,440	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	44,585	43,106	
Net Income	(34,609)	(10,122)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	126,065	136,187	19
Balance Transferred from Income (433)	(34,609)	(10,122)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	91,456	126,065	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ON INVESTMENTS AND DEBT RESERVES	7,547	4
Total (Acct. 419):	7,547	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	191,940	0	0	0	191,940	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	191,940	0	0	0	191,940	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,511,989	1,378,853	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	235,666	238,930	2
Net Utility Plant	1,276,323	1,139,923	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	41,717	41,717	5
Other Investments (124)	0	0	6
Special Funds (125)	133,315	130,957	7
Total Other Property and Investments	175,032	172,674	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	59,927	198,186	8
Temporary Cash Investments (132)	13,470	13,072	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,831	9,288	11
Other Accounts Receivable (143)	1,648	1,604	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,460	6,436	14
Materials and Supplies (150)	11,902	13,257	15
Prepayments (165)	2,336	3,284	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	133,574	245,127	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,866	31,207	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	30,866	31,207	
Total Assets and Other Debits	1,615,795	1,588,931	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	499,972	489,520	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	91,456	126,065	23
Total Proprietary Capital	591,428	615,585	
LONG-TERM DEBT			
Bonds (221)	636,001	662,400	24
Advances from Municipality (223)	0	15,000	25
Other long-Term Debt (224)	140,611	72,000	26
Total Long-Term Debt	776,612	749,400	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,867	13,818	28
Payables to Municipality (233)	1,041	2,215	29
Customer Deposits (235)			30
Taxes Accrued (236)	52,192	25,560	31
Interest Accrued (237)	11,712	13,341	32
Other Current and Accrued Liabilities (238)	1,431		33
Total Current and Accrued Liabilities	78,243	54,934	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	169,512	169,012	38
Total Liabilities and Other Credits	1,615,795	1,588,931	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,509,168	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	2,821				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,511,989	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	235,666	0	0	0	9
Total Accumulated Provision	235,666	0	0	0	
Net Utility Plant	1,276,323	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	238,930				238,930	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,116				31,116	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,116	0	0	0	31,116	13
Debits during year						14
Book cost of plant retired	30,600				30,600	15
Cost of removal	3,780				3,780	16
Other debits (specify):						17
					0	18
Total debits	34,380	0	0	0	34,380	19
Balance End of Year	235,666	0	0	0	235,666	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,902	13,257	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,902	13,257	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1987 MRB	1,210	428	20,982	1
1995 MRB	1,977	428	9,884	2
Total			30,866	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	489,520	1
Changes during year (explain):		
CONSTRUCTION PAID BY MUNICIPALITY	10,452	2
Balance end of year	499,972	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	10/01/1995	09/01/2015	5.00%	636,001	1
Total Bonds (Account 221):				636,001	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GO BONDS	12/01/2000	12/01/2018	4.70%	140,611	1
Total for Account 224				140,611	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,560	1
Accruals:		
Charged water department expense	30,401	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	30,401	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,500	7
PSC Remainder Assessment	269	8
Other (explain):		
NONE		9
Total payments and other debits	3,769	
Balance end of year	52,192	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MRBS	12,141	35,993	36,422	11,712	1
Subtotal	12,141	35,993	36,422	11,712	
Advances from Municipality (223)					
ADVANCE	0	900	900	0	2
Subtotal	0	900	900	0	
Other long-Term Debt (224)					
PROMISSORY NOTE	1,200	3,350	4,550	0	3
GO BONDS		1,156	1,156	0	4
Subtotal	1,200	4,506	5,706	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,341	41,399	43,028	11,712	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	169,012	0	0	0	0	169,012	1
Add credits during year:							
For Services	500					500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	169,512	0	0	0	0	169,512	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	111,590					111,590	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN MUNICIPALITY	41,717	1
Total (Acct. 123):	41,717	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE RESERVE	74,400	3
BOND DEPRECIATION SAVINGS	12,713	4
BOND RESERVE SAVINGS #3	31,150	5
BOND DEPRECIATION	15,052	6
Total (Acct. 125):	133,315	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,831	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	7,831	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
INTEREST RECEIVABLE	1,604	14
OTHER ACCOUNTS RECEIVABLE	44	15
Total (Acct. 143):	1,648	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER - OUTSIDE SERVICES DUE WATER	28,642	16
RECEIVABLE FROM GENERAL	7,818	17
Total (Acct. 145):	36,460	
Prepayments (165):		
PREPAID INSURANCE	2,336	18
Total (Acct. 165):	2,336	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY - MISC EXPENSE	1,041	21
Total (Acct. 233):	1,041	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,444,010	0	0	0	1,444,010	1
Materials and Supplies	12,579	0	0	0	12,579	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	237,298	0	0	0	237,298	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	169,262	0	0	0	169,262	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,050,029	0	0	0	1,050,029	
Net Operating Income	2,429	0	0	0	2,429	8
Net Operating Income as a percent of						
Average Net Rate Base	0.23%	N/A	N/A	N/A	0.23%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	494,746	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	108,760	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	603,506	
Net Income		
Net Income	(34,609)	5
Percent Return on Proprietary Capital	-5.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

THE UTILITY ADDED SERVICES AND MAINS DUE TO DEVELOPMENT OF CITY OWNED SUBDIVISION ACTIVITY AND WAS FINANCED THROUGH TIF, MUNICIPALITY GRANTS AND DEBT.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

THE UTILITY CONTINUED CAPITAL PLAN TO CONNECT METERS TO RADIO READ TYPE IN 2000.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Members of the Common Council
of the City of Hillsboro
Hillsboro, Wisconsin 54634

We have compiled the balance sheets of the Hillsboro Municipal Water Utility as of December 31, 2000 and 1999, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
April 2, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 16, 2001

Ms. Jane Alexander, City Clerk
City of Hillsboro Municipal Water Utility
P.O. Box 447
Hillsboro, WI 54634-0447

2000 Analytical Review DWCCA-2550-PJL

Dear Ms. Alexander:

Thank you for your response to our letter of May 30, 2001, concerning the analytical review of your 2000 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item need further clarification before we can complete this analytical review. The item is numbered from our previous letter.

2. You indicated that in the year 2000 the water and sewer departments jointly purchased meters and therefore it is unnecessary to allocate meter expenses to the sewer department. Please note the following: The Wisconsin Administrative Code 185.61(2) states: "Meters and remote reading devices for the billing of utility service shall be owned and maintained by the utility except where authorized by the commission."

Unless the water utility received written authorization from the commission to allocate 1/2 the cost of the water meters to the sewer department, the total cost of the water meters must be recorded on the books of the water utility. Additionally, if the sewer bill is based upon the reading of the water meters, an appropriate share of all meter related costs are to be allocate to the sewer department.

It appears the utility correctly recorded meters on the water utility's books in 1999 and prior years, but this procedure was not followed in 2000. Please provide the adjusting entry which will be recorded to transfer the entire cost of the meters and metering equipment purchased in 2000 to the water utility's book's. Also, please confirm that the proper allocations referred to in item number 2 of our letter of May 30, 2001 will be done in 2001 and future years.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

PJL:tlm:w:\compl\Analytical Reviews\2000 AR review letters\2550.doc

cc: John Vig, Kiesling Assoc.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 30, 2001

Ms. Jane Alexander, City Clerk
City of Hillsboro Municipal Water Utility
P.O. Box 447
Hillsboro, WI 54634-0447

2000 Analytical Review DWCCA-2550-PJL

Dear Ms. Alexander:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Your calculation differed from ours by approximately \$1,435. It appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. While no adjustment is necessary, please note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.
2. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume. If the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.
3. During our review, we noted that in the footnotes of the Water Services schedule on page W-16 it is explained that water services are financed through internal funds. However, there is \$500 reported for Contributions in Aid of Construction for water services in column (b) of Account 271 on page F-17. Please explain. Please also note that anytime there is an unusual entry that is made in the report, a footnote should be added to explain the situation. This makes the report more understandable for Commission staff and also eliminates the need for staff requests for further

FINANCIAL SECTION FOOTNOTES

information from the utility.

4. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide more information regarding the amounts reported in Account 145, Receivables from Municipality and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Enclosure

The following response received 8/9/01:

Peter J. Leege
Financial Specialist
Public Service Commission of Wisconsin

City of Hillsboro Water Department
Analytical Review of 2000 Annual Report DWCCA-2550-PJI

Dear Mr. Leege,

The following are the explanations you requested from the City of Hillsboro on their 2000 annual report:

1. The adjustment you requested will be utilized in future Public Fire Protection calculations.
2. In 2000 The Water and Sewer Department jointly purchased meters to be able to utilize radio metering, therefore the allocation of depreciation becomes unnecessary.
3. The footnote refers to the Water Department using current year revenues and fund balance to finance the addition of water services.
4. Due to the Sewer's Department lack of funds the Water Department financed the construction in 2000. A due from Sewer was set up for their share. In respects to the due from General, the majority of the amount is the amount General owes the Water Department for Public Fire Protection.

FINANCIAL SECTION FOOTNOTES

Hopefully this has answered the questions you have on the City of Hillsboro's 2000 annual report. Please call or email you have any further questions.

Sincerely,

Vig & Associates, LLC

August 16, 2001

Ms. Jane Alexander, City Clerk
City of Hillsboro Municipal Water Utility
P.O. Box 447
Hillsboro, WI 54634-0447

2000 Analytical Review DWCCA-2550-PJL

Dear Ms. Alexander:

Thank you for your response to our letter of May 30, 2001, concerning the analytical review of your 2000 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item need further clarification before we can complete this analytical review. The item is numbered from our previous letter.

2. You indicated that in the year 2000 the water and sewer departments jointly purchased meters and therefore it is unnecessary to allocate meter expenses to the sewer department. Please note the following: The Wisconsin Administrative Code 185.61(2) states: "Meters and remote reading devices for the billing of utility service shall be owned and maintained by the utility except where authorized by the commission."

Unless the water utility received written authorization from the commission to allocate 1/2 the cost of the water meters to the sewer department, the total cost of the water meters must be recorded on the books of the water utility. Additionally, if the sewer bill is based upon the reading of the water meters, an appropriate share of all meter related costs are to be allocate to the sewer department.

It appears the utility correctly recorded meters on the water utility's books in 1999 and prior years, but this procedure was not followed in 2000. Please provide the adjusting entry which will be recorded to transfer the entire cost of the meters and metering equipment purchased in 2000 to the water utility's book's. Also, please confirm that the proper allocations referred to in item number 2 of our letter of May 30, 2001 will be done in 2001 and future years.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: John Vig, Kiesling Assoc.

On 2/14/02, Kathy Butzlaff spoke with Jack Vig and explained in response to his request that we waive the requirement for them to calculate meter costs that we could not do so. He said they will declare sewers share of meter costs in 2001 report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	191,940	1
Total Sales of Water	191,940	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	0	
Total Operating Revenues	191,940	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	70,408	5
General Operating Expenses (680-690)	57,585	6
Total Operation and Maintenance Expenses	127,993	
Other Operating Expenses		
Depreciation Expense (403)	31,116	7
Amortization Expense (404)		8
Taxes (408)	30,402	9
Total Other Operating Expenses	61,518	
Total Operating Expenses	189,511	
NET OPERATING INCOME	2,429	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	561	23,480	62,977	4
Commercial	63	3,788	10,163	5
Industrial	12	38,976	29,159	6
Total Metered Sales to General Customers (461)	636	66,244	102,299	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		77,602	8
Other Sales to Public Authorities (464)	24	7,177	12,039	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	661	73,421	191,940	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	77,602	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	<u>77,602</u>	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	<u>0</u>	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	<u>0</u>	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	<u>0</u>	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	35,442	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,893	3
Chemicals (630)	5,479	4
Supplies and Expenses (640)	3,862	5
Repairs of Water Plant (650)	15,815	6
Transportation Expenses (660)	917	7
Total Plant Operation and Maintenance Expenses	70,408	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	21,197	8
Office Supplies and Expenses (681)	12,417	9
Outside Services Employed (682)	8,236	10
Insurance Expense (684)	4,062	11
Employees Pensions and Benefits (686)	10,042	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,604	14
Uncollectible Accounts (690)	27	15
Total General Operating Expenses	57,585	
Total Operation and Maintenance Expenses	127,993	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,632	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		26,632	
Social Security		3,500	3
PSC Remainder Assessment		270	4
Other (specify): NONE			5
Total tax expense		30,402	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190236				3
County tax rate	mills		5.953028				4
Local tax rate	mills		7.974027				5
School tax rate	mills		9.061096				6
Voc. school tax rate	mills		2.229203				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.407590				10
Less: state credit	mills		1.408034				11
Net tax rate	mills		23.999556				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.974027				14
Combined School Tax Rate	mills		11.290299				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.264326				17
Total Tax Rate	mills		25.407590				18
Ratio of Local and School Tax to Total	dec.		0.758211				19
Total tax net of state credit	mills		23.999556				20
Net Local and School Tax Rate	mills		18.196738				21
Utility Plant, Jan. 1	\$	1,378,851	1,378,851				22
Materials & Supplies	\$	13,258	13,258				23
Subtotal	\$	1,392,109	1,392,109				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,392,109	1,392,109				26
Assessment Ratio	dec.		1.051324				27
Assessed Value	\$	1,463,558	1,463,558				28
Net Local & School Rate	mills		18.196738				29
Tax Equiv. Computed for Current Year	\$	26,632	26,632				30
Tax Equivalent per 1994 PSC Report	\$	12,274					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,632					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	437		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	437	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	579		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,971	5,800	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	8,550	5,800	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	9,069		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	119,759	4,426	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,507		20
Total Pumping Plant	130,335	4,426	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,704		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			437	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	437	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			579	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,771	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	14,350	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			9,069	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			124,185	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,507	20
Total Pumping Plant	0	0	134,761	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,704	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	197,868		26
Transmission and Distribution Mains (343)	689,998	62,190	27
Fire Mains (344)	0		28
Services (345)	142,719	11,030	29
Meters (346)	84,632	65,891	30
Hydrants (348)	75,116	11,200	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,199,037	150,311	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	3,000		34
Office Furniture and Equipment (372)	1,424		35
Computer Equipment (372.1)	10,457	378	36
Transportation Equipment (373)	15,077		37
Other General Equipment (379)	10,536		38
Other Tangible Property (390)	0		39
Total General Plant	40,494	378	
Total utility plant in service directly assignable	1,378,853	160,915	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,378,853	160,915	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			197,868	26
Transmission and Distribution Mains (343)			752,188	27
Fire Mains (344)			0	28
Services (345)			153,749	29
Meters (346)	30,600		119,923	30
Hydrants (348)			86,316	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	30,600	0	1,318,748	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			3,000	34
Office Furniture and Equipment (372)			1,424	35
Computer Equipment (372.1)			10,835	36
Transportation Equipment (373)			15,077	37
Other General Equipment (379)			10,536	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	40,872	
Total utility plant in service directly assignable	30,600	0	1,509,168	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	30,600	0	1,509,168	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,465	3,465	1
February			3,074	3,074	2
March			5,225	5,225	3
April			5,934	5,934	4
May			4,936	4,936	5
June			6,822	6,822	6
July			8,106	8,106	7
August			8,636	8,636	8
September			7,737	7,737	9
October			8,204	8,204	10
November			7,582	7,582	11
December			7,434	7,434	12
Total for year	0	0	77,155	77,155	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				76,655	16
Less: Water sold				73,421	17
Losses and unaccounted for				3,234	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				405	21
Date of maximum: 3/25/2000					22
Cause of maximum:					23
Maximum due to one well pumping for both wells. Other well was down at the time.					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				146,713	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY 33	1	275	12	480,000	Yes	1
MECHANIC STREET	2	327	12	504,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	HIGHWAY 33	MECHANIC STREET		2
Purpose	P	P		3
Destination	R D	R D		4
Pump Manufacturer	LAYNE NW	WORTHINGTON		5
Year Installed	1993	1988		6
Type	VERTICAL TURBINE	CENTRIFUGAL		7
Actual Capacity (gpm)	420	420		8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL		9
Year Installed	1982	1993		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	30		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1982		5
Primary material (earthen, steel, concrete, other)	OTHER		6
Elevation difference in feet (See Headnote 3.)	155		7
Total capacity in gallons	500,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,480	0	0	0	1,480	1
M	D	1.500	3,404	0	0	0	3,404	2
M	D	2.000	1,987	0	0	0	1,987	3
M	D	4.000	130	0	0	0	130	4
M	D	6.000	27,221	110	0	0	27,331	5
M	D	8.000	11,635	2,550	0	0	14,185	6
M	D	10.000	350	0	0	0	350	7
M	D	12.000	6,930	0	0	0	6,930	8
Total Within Municipality			53,137	2,660	0	0	55,797	
M	D	10.000	1,295	0	0	0	1,295	9
Total Outside of Municipality			1,295	0	0	0	1,295	
Total Utility			54,432	2,660	0	0	57,092	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	28	0	0	0	28		1
M	0.750	525	0	0	0	525	8	2
M	1.000	75	20	0	0	95	20	3
M	1.250	9	0	0	0	9		4
M	1.500	2	0	0	0	2		5
M	2.000	5	0	0	0	5		6
M	4.000	7	0	0	0	7		7
Total Utility		651	20	0	0	671	28	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,026	250	609	31	698	20	1
1.000	5	5	1	0	9	0	2
1.500	5	8	1	0	12	0	3
2.000	7	15	1	0	21	0	4
4.000	6	4	0	0	10	0	5
Total:	1,049	282	612	31	750	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	542	56	5	11	5	79	698	1
1.000	0	0	5	0	0	4	9	2
1.500	0	1	3	0	0	8	12	3
2.000	0	1	5	0	0	15	21	4
4.000	1	0	4	0	0	5	10	5
Total:	543	58	22	11	5	111	750	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	92	7			99	2
Total Fire Hydrants	94	7	0	0	101	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	109
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Chemicals (630) - The amount spent on chemicals in 1999 were higher than the normal expenditure for chemicals in a year.

Supplies and Expenses (640) - The decrease in supplies and expenses is due to the decrease in activity for the year.

Repairs of Water Plant (650) - Increase due to payments to Marrell, Inc. for repairing numerous water leaks.

Administrative and General Salaries (680) - Increase due to increase wages and hours for administrative staff.

Office Supplies and Expenses (681) - Increase due to a payment to Civic System for software and training.

Outside Services Employed (682) - Increase due to a payment to MSA Professional Services for engineering on the Tinkers Bluff and Whitehall projects.

Employees Pensions and Benefits (686) - Increase due to increase wages and hours for administrative staff.

Water Mains (Page W-15)

Water mains financed through internal funds, TIF, and grants.

Water Services (Page W-16)

Water services financed through internal funds.

Meters (Page W-17)

ADJUSTMENT NECESSARY TO CORRECT PHYSICAL COUNT.
